



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James R. Blevins
DOCKET NO.: 11-01487.001-R-1
PARCEL NO.: 04-25-127-008

The parties of record before the Property Tax Appeal Board are James R Blevins, the appellant; and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$183
Homesite:	\$12,744
Residence:	\$149,783
Outbuildings:	\$0
TOTAL:	\$162,710

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick and vinyl exterior construction containing 2,989 square feet of living area. The dwelling was built in 2007. Features of the home include a full, partially finished basement, central air conditioning, three fireplaces, 2, two-car garages and a 2,160 square foot pole building. The improvements are situated on an 8.17 acre site, of which 6.11 acres are in the forestry management program. The property is located in Roscoe Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located 2 miles from the subject. The comparables have lot sizes ranging from .7 of an acre to 2.5 acres of land area. The comparables consist of one-story dwellings of vinyl or brick and vinyl exterior construction

containing from 2,056 to 2,872 square feet of living area. The comparables range in age from 6 to 16 years old. The comparables feature full basements, two of which have finished area, central air conditioning, two or three fireplaces and garages ranging in size from 812 to 1,088 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from November 2010 to May 2011 for prices ranging from \$258,750 to \$420,000 or from \$116.64 to \$147.73 per square foot of living area including land.

The appellant argued that his comparable #1 has the same floor plan as his home, but is assessed at a lower amount.

Based on this evidence, the appellant requested the subject's assessment be reduced.

Under cross-examination, the appellant testified that his home does have a bedroom and a bathroom in the basement, which his comparable #1 lacks.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$162,710 was disclosed. Excluding the Farmland assessment of \$183, the subject's residential assessment of \$162,527 reflects a market value of \$495,811 or \$165.88 per square foot of living area, including homesite land, when applying the 2011 three year average median level of assessment for Winnebago County of 32.78% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information provided by the Roscoe Township Assessor containing a grid analysis of six comparable sales.

In rebuttal, the Assessor asserted the appellant made unsubstantiated adjustments to his comparables on the data sheets attached to his appeal and there were no home sales in Roscoe Township located on 8 or more acres.

The comparables submitted by the board of review are located on lots ranging in size from .6 of an acre to 1.6 acres of land area. The comparable sales are improved with one-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,624 to 3,308 square feet of living area. The dwellings were built from 2004 to 2009. The comparables feature full basements, four of which have finished area, central air conditioning, two or four fireplaces and garages ranging in size from 734 to 1,010 square feet of building area. Comparable #3 has a finished attic and comparable #6 has a 1,455 square foot pole building. The comparables sold from June 2009 to June 2012 for prices ranging from \$390,000 to \$575,000 or from \$136.85 to \$173.82 per square foot of living area, including land.

The board of review called Roscoe Township Deputy Assessor, Patricia Zintak, as a witness. Zintak testified that it was hard to find comparables with acreage like the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Zintak testified that the difference in building assessments between the subject and the appellant's comparable #1 was due in part to different amenities including the subject's finished basement, additional outbuilding and additional garage.

In rebuttal, the appellant argued that the subject has one less bay window than his comparable #1.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the sales in this record support the subject's assessment.

The parties submitted a total of nine sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their older ages when compared to the subject. In addition, comparable #2 is significantly smaller when compared to the subject. The Board gave less weight to the board of review's comparables #1, #2, #3 and #4 due to their sale dates occurring greater than 13 months prior to the subject's January 1, 2011 assessment date. The Board also gave less weight to the board of review's comparable #6 due to its sale date occurring greater than 17 months after the subject's January 1, 2011 assessment date. The Board finds the remaining two sales submitted by the parties were relatively similar to the subject in location, style, construction, size and features. The comparables had sale dates occurring in March and June 2011 for \$420,000, each, or \$147.73 and \$136.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$495,811 or \$165.88 per square foot of living area, including homesite land, which is above the range of the comparables on both a square foot basis and a total market value basis. However, after making adjustments to the comparables for differences when compared to the subject, such as the subject's superior lot size, age, pole building and multiple garages, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

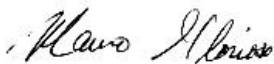


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.